

INSTRUCTIONS FOR EMPLOYER'S RETURN OF LOUISIANA STATE INCOME TAX WITHHELD (L-1)

Every employer who withholds or who is required to withhold Louisiana state income tax from wages of employees must file this return. Even though wages paid to employees were not sufficient to require withholding, a return should be filed and "zeros" entered on Lines 1 and 4 unless you are an Occasional filer. Occasional filers should file a return for those periods in which there is withholding. This return covers only one taxable period and must be filed by the filing deadline preprinted on each return. Occasional filers should use the quarterly coupon for the appropriate tax period. Amounts withheld or due to be withheld must be paid with the return. If a return is not filed or the tax not paid by the due date, a penalty is imposed at the rate of 5 percent of the tax for every 30 days or fraction thereof that the return is late or the tax is unpaid. The maximum penalty is 25 percent. In addition, interest accrues on the tax at the rate of 15 percent per annum (1.25 percent per month) until it is paid. If a billing notice is issued, a collection fee may also be imposed.

Do not use a return form that has been pre-addressed to a former owner. If you have not been assigned a tax identification number, apply for one by filing a Central Registration Application (R-16019) with the Department of Revenue, Post Office Box 201, Baton Rouge, Louisiana 70821-0201. This form is available on the Department's website (www.rev.state.la.us) under "General Forms." Upon proper registration, you will be sent a pre-addressed return. When the

business is discontinued or the payment of wages cease, mark the box on Form (L-1) indicating "Final Return" and indicate the date the business closed or was sold. You must also file the Annual Reconciliation Form (L-3) at this time.

Adjustments of tax for prior periods are not allowed on a current return. If in reviewing your prior period records you discover an error in reporting tax due, it will be necessary to file amended returns for all filing periods in which errors were made. If this is an amended return, mark the appropriate box. For more information on amended returns, see the Louisiana Withholding Tables and Instructions for Employers, "Correcting Mistakes."

PREPARATION OF FORM L-1

- Line 1** Enter the amount of Louisiana income tax withheld or required to be withheld from the wages of your employees.
- Line 2** Enter penalty, if applicable.
- Line 3** Enter interest, if applicable.
- Line 4** Remittance for amount due should be made by check, money order, or by electronic funds transfer. Cash should not be sent through the mail.

Any employer who fails to withhold or pay amounts required to be withheld is personally liable for such amounts.